

JUN 17 2009

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Ms. Jean A. Mescher
Director Environmental Services
Millbrook Distribution Services
One Post Street, 34th Floor, Suite 2850
San Francisco, CA 94104

RE: Arkwood, Inc. (A3)
Boone County, Arkansas
Docket No. 90-11-2-190A

Dear Ms. Mescher:

This letter is regarding the Arkwood, Inc. Superfund Site and costs expended by the U.S. Environmental Protection Agency (EPA) in the on-going implementation of its responsibilities under the Comprehensive Environmental Response, Compensation & Liability Act (CERCLA). The Environmental Protection Agency's (EPA's) oversight cost for the period of March 1, 2008, through February 28, 2009, at the Arkwood, Inc. Site is \$2,619.69. In accordance with Section XVII of the Consent Decree, DOJ Case Number 90-11-2-190A, demand is hereby made upon Mass Merchandisers, Inc. for payment of the above sum. An accounting of these costs is enclosed along with the bill. An estimate of the next annual billing is approximately \$2,700.00. A bill will be mailed around June 2010.

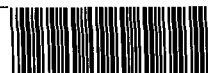
Payment must be made by mailing a money order, cashier's check, or certified check **payable to the "EPA Hazardous Substances Superfund"** within thirty (30) days of receipt of this billing to the following address:

US Environmental Protection Agency
Superfund Payments
Cincinnati Finance Center
PO Box 979076
St. Louis, MO 63197-9000

Arkwood, Inc. Site (A3) and DOJ Case Number 90-11-2-190A must be clearly typed on the check to ensure credit.

6SF-TE:05/28/09:Christian:Arkwood Demand '09

GHOSH 6SF-RA	SANCHEZ 6SF-RA	MORAN 6RC-S	PEYCKE 6RC-S	CHAMBERS 6SF-VC	STENDER 6SF-T
Date: 5/29/09	Date: 6/5/09	Date: 6/12/09	Date: 6/15/09	Date: 6/15/09	Date: 6/16/09



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You must send simultaneous notice of such payment, including a copy of the money order, cashier's check, or certified check to the following:

Section Chief, Enforcement Assessment Section (6SF-TE)
U.S. EPA, Region 6
1445 Ross Avenue
Dallas, Texas 75202-2733

Your adherence to these procedures will ensure proper credit when payment is received.

If EPA does not receive payment within thirty (30) days of the due date, interest will accrue on the amount due from the due date at the current annual rate prescribed and published by the Secretary of the Treasury in the Treasury Fiscal Requirements Manual Bulletin per annum through the date of payment. Interest will be compounded annually at a new rate every October 1st of the year.

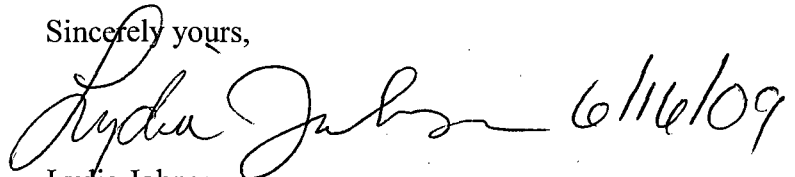
If dispute resolution is invoked, for the purposes of interest calculation, the due date for the disputed amount is the date of final resolution of the dispute.

Please take note that an obligation of a PRP to reimburse the United States for past costs incurred by the government in performing a response action at the Site constitutes a "debt" as the term is defined under the Federal Debt Collection Procedures Act, 28 U.S.C. § 3002. Any act to obstruct the EPA's ability to recover moneys received by you may be considered as a violation of the provisions of the Federal Debt Collection Act.

Other penalties for failure to make a timely payment may also apply.

Should you have any questions regarding this billing, please contact Ms. Doretha Christian at (214) 665-6734. If you have any technical questions, please contact Mr. Shawn Ghose at (214) 665-6782.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Lydia Johnson", followed by the date "6/16/09".

Lydia Johnson
Section Chief
Enforcement Assessment Section

Enclosures



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 6
1445 ROSS AVENUE, SUITE 1200
DALLAS, TX 75202-2733

March 27, 2009

MEMORANDUM

SUBJECT: Cost Recovery Documentation
Arkwood, Inc., AR Site 06-A3

FROM: *Reynaldo Gomez*
Reynaldo Gomez, Chief
Accounting Services Section

TO: Lydia Johnson, Chief
Enforcement Assessment Section

Attached is the cost documentation for the Arkwood, Inc. Superfund Site 06-A3 in accordance with the FY 2009 site schedule. The documentation consists of one EPA cost package for the period 03/01/2008 through 02/28/2009.

EPA Timeframe Package	
03/01/2008 through 02/28/2009	\$ 2,619.69

If there are any questions concerning this package, please contact Carolyn Ragon at 5-8389.

Attachment

Certified By Financial Management Office

Itemized Cost Summary

ARKWOOD, INC., OMAHA, AR SITE ID = 06 A3

TIMEFRAME: 03/01/2008 THROUGH 02/28/2009

REGIONAL PAYROLL COSTS	\$1,713.50
RECORDS MANAGEMENT/ DOCUMENT CONTROL	
SCIENCE APPLICATION INT'L CORP. (EPR60801)	\$123.20
EPA INDIRECT COSTS	\$782.99
Total Site Costs:	<u>\$2,619.69</u>